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Chief, Classification & Wage Division

14 January 1953

Comptroller

Duties of Position of Chief, Program Analysis Staff

The information requested in your memorandum of 12 January 1953 is answered in the same order as requested:

a. The Program Analysis Staff will receive and review from the Agency standpoint evaluations prepared by the DD/P staff and other Agency staffs on covert programs and will make recommendations to the DCI concerning such evaluations. The Program Analysis Staff will also make independent studies but will in all instances attempt where feasible to utilize the Plans and Programs Staff, DD/P, and other planning staffs in the Agency as the source for obtaining data for inclusion in Agency-wide and top level presentations. This will require very close working relationship between the "Program Analysis Staff" and the Plans and Programs Staff, DD/P, and between "Program Analysis Staff" and other planning and reporting staffs of the Agency; and the Program Analysis Staff, in many instances, will be the instigator with respect to certain data collected and analyses made by the operation office Plans and Programs staffs. In other words, the Program Analysis Staff is conceived to be a small but high-level staff which will provide a certain amount of guidance or demands on staffs such as Plans and Programs Staff, DD/P; will collect from such staffs such data as is appropriate for inclusion and evaluation in Agency-wide top-level management statements or reports; and will also make independent analyses and studies and recommendations to the DCI and his top management officials.

b. Because of the necessity to work with financial statements and devise and consolidate such statements, it is necessary that the incumbent have an accounting and financial background. This does not mean that he must be a professional accountant or a highly technically trained accountant, since the Technical Accounting Staff of the Comptroller's Office will be available to him for advice and consultation, but he must have more than a fair knowledge of accounting principles. It is very desirable that the incumbent have experience in intelligence activities or, in other words, Agency background. A man brought in from outside the Agency would have to become educated with respect to Agency programs, objectives, practices, etc., before he could apply his basic knowledge and training in

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the analysis and reporting field. Organization and methods examining experience is not a predominant requirement although any such training is helpful in rounding out a person's experience in analytical work. His prime experience should be in the collection, analysis, evaluation, and presentation of financial program and statistical data for management purposes.

c. The Chief, Program Analysis Staff, will receive supervision and guidance only from the Comptroller and Deputy Comptroller; and he will be expected to develop and carry on his program with only a minimum of such supervision.

E. R. SAUNDERS

RHF:cmw

cc: Signer's copy

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Approved For Release 2001/03/04 : CIA-RDP80-01240A000200020008-1

*Office Memorandum* • UNITED STATES GOVERNMENT

TO : Comptroller

DATE: 12 January 1953

FROM : Chief, Classification &amp; Wage Division

SUBJECT: Duties of Position of Chief, Programs Analysis Staff

1. Receipt is acknowledged of functional statements for the Programs Analysis Staff, for use by this Division in allocating the position of Chief of that Staff.

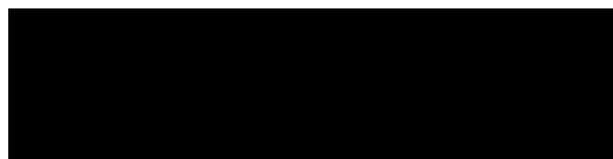
2. The following information is requested to enable us to make a firm allocation of subject position:

a. Relation of the staff to the Plans and Programs Staff, DDP, the latter having responsibility, to our understanding, for the evaluation of all programs under jurisdiction of the DDP. For example, will the Programs Analysis Staff receive and review from the agency standpoint and make recommendations to the DCI concerning evaluations prepared by the DDP Staff on covert programs, or will the Program Analysis Staff make independent studies? If the latter is the case, in what manner and from whom will information be obtained concerning accomplishments of covert operational programs?

b. Statement of qualifications required for position of Chief, Programs Analysis Staff, and principal assistants. Is a knowledge of accounting predominant as a requirement, experience in intelligence activities and operations, or organization and methods examining experience? Or is some combination of experience in fields such as listed above considered essential?

c. Degree of supervision and guidance received in the program by the Chief, Programs Analysis Staff.

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*Office Memorandum* • UNITED STATES GOVERNMENT

TO :Comptroller

DATE: 12 June 1952

FROM :Deputy Comptroller

SUBJECT:Establishment of Program Analysis Division (Or Staff)

1. One of the most important functions of a comptroller in industry or the government is to conduct a continuous financial and statistical analysis program and to develop and render meaningful and useful financial reports and data which will aid the director, his staff, and policy-making officials in their analysis and planning of program operations.
2. In order for the Comptroller's Office of CIA to properly and adequately carry out such a program, it is believed necessary to establish within such office a program analysis division or staff.
3. Some of the continuing jobs that should be performed by such a unit are as follows:
  - a. Preparation of a monthly Agency financial statement with appropriate charts, graphs, and other visual aids, which will show financial status and/or trends or programs and projects, and highlight for management those items which appear to need attention.
  - b. Analyze from data made available from Personnel and other sources, the status of completion of authorized strength; the amount of overtime worked; the amount of sick leave and annual leave taken; and make appropriate comparisons between offices and analysis of particular offices when appropriate.
  - c. Analysis of each project as to financial status, progress in terms of proper application of funds and adequacy of funds as compared with rate of obligation. Render appropriate reports in

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connection with such analysis.

d. Conduct research and analysis and prepare meaningful reports concerning:

1. Telephone service - number of calls - long distance, etc.
2. Types of transportation used - plane, train, boat, etc.
3. Number and usage of motor vehicles - numbers individually assigned - number of trips for unassigned.
4. Invoices paid, on hand, over 30 days old, etc.
5. Status of administrative audit.
6. Number and amount of outstanding advances.
7. Such other items as may warrant attention.

e. Analyze workload statistics and prepare workload reports including IBM machine utilization and production.

f. Prepare report on status of audits by classes.

g. Based upon information received from Medical, prepare appropriate statistical reports.

h. From information provided by Training, prepare report of number of employees trained, by class, by number; and number in separation schools or training centers.

i. Conduct special program analyses as required by the various components of management and render appropriate reports in connection therewith.

j. Perform special research (as required) in field offices for the purpose of obtaining for management program statistical data.

4. At the present time, top level management of CIA must depend on separate uncorrelated and incomplete reports on Agency operations and as a consequence, there is lack of coherence and teamwork which contributes to waste and inefficiency in operations. Very little program analysis and reporting, as herein described,

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is being performed and there is no available qualified staff in the Comptroller's Office to carry out such a program. Also, until some of our present planning for improving the accounting records and the information to be derived therefrom is actually effectuated, and until the plans for accumulating personnel statistics and other Agency statistics on IBM machines are completed and refined, such a staff would find at present that much of the information upon which to perform analysis is not yet available. However, by the time a staff is recruited and actually on board, it is believed that a good deal more material will be available and considerable progress will have been made in further record and report improvements.

5. Therefore, I recommend that a "Program Analysis Staff" be established in the Comptroller's Office consisting of a Chief at GS-14, an Assistant Chief at GS-13, two GS-12 analysts, a GS-5 and a GS-4 clerk-stenographer. I ~~would~~ also suggest that initially we recruit or fill only the GS-14, one of the GS-12's and the GS-5 and GS-4. The proposed job descriptions are attached.

6. There are attached descriptions of the proposed positions GS-12 through GS-14 that are believed to be necessary with respect to such a staff.

25X1A9a 7. This proposed staff and its responsibilities is in accordance with

 recommendations to this Office, and recently to the DD/A and it is consistent with existing analysis staffs in other offices of the Government, both as to functions and responsibilities and as to grades.

8. It is therefore recommended that this staff be activated just as soon as possible.

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Attachments

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EVALUATION REPORTComptroller's Office

<u>Positions</u>	<u>Present Grade</u>	<u>Requested Grade</u>	<u>Personnel Office Recommendation</u>
1. Comptroller	GS-17	GS-18	GS-17
2. Deputy Comptroller	GS-16	GS-17	GS-16
3. Chief, Budget Division	GS-15	GS-16	GS-15
4. Chief, Finance Division	GS-15	GS-16	GS-15
5. Chief, Tech. Acctg. Staff	GS-15	GS-16	GS-15
6. Chief, Program Analysis Staff	GS-14	GS-16	GS-14

1. & 2. Evaluation of Comptroller and Deputy Comptroller Positionsa. Distinguishing Features

The CIA Comptroller serves as principal Financial Advisor to the DCI and DDA, reporting administratively to the Deputy Director for Administration. The Comptroller is principal funds accounting officer for the Agency with responsibility for planning and directing all fiscal, financial and budgetary programs of CIA for furnishing policy guidance on the CIA Management Program and related activities of the Agency through the Management Officer, CIA. The CIA Comptroller is also responsible for advising the National Security Council on budgetary and fiscal problems and policies. Currently the grades of the subordinate staffs and division chiefs are Chief, Organization and Methods Service, GS-16; Chief, Technical Accounting Staff, GS-15; Chief Finance Division, GS-15; Chief, Budget Division, GS-15; Chief, Fiscal Division, GS-14; and Chief, Program Analysis Staff, GS-14.

b. Status of Comptroller's Position since last reviewed and classified (Spring 1952)

The Comptroller's Office have been assigned the following additional functions:

The CIA Management Program direction, from policy standpoint, has been transferred to the Comptroller [REDACTED]

The systems development function has been further augmented through the establishment and manning of the Technical Accounting Staff.

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The Program Analysis responsibilities have been approved as an integral part of the CIA Comptroller function, and includes conducting analysis of financial statements, preparation of periodic and special financial reports and advising management as to the financial status of Agency programs and projects so as to aid executive level Agency officials in program and operational planning.

c. External Comparisons

Positions at the GS-16 and GS-17 level in other Federal agencies were reviewed and it was found that such agencies as the Atomic Energy Commission had approved their Comptroller position at the GS-16 level. However, upon analysis, it was found that the programmed budget of the AEC far exceeded that of this Agency and that the preponderant amount of fiscal activities under the Comptroller's direction were concerned with developing comprehensive budget establishing accounting controls and systems, conducting audits of all types of commercial contractors accounts (the majority of AEC's programs are carried out on a contract basis), such as those pertaining to the construction and/or operation of plants and facilities for the production of Atomic Energy, conducting basic research, etc. Also under the Comptroller's direction was the management function of AEC.

Other positions were comparable to that of the CIA Comptroller were analyzed and it was found that the Comptroller positions in the Departments of State and Commerce and the Reconstruction Finance Corporation, all of which were in grade GS-17, appeared more comparable, considering such factors as place of the position in the organization, programmed responsibilities including budgetary and financial accountability, and size and scope of Agency programs.

While the Federal positions cited have been recognized as being of the GS-17 calibre, each has variations in size and scope of programs and/or slight differences in programmed responsibilities from each other as well as from the CIA Comptroller, viz., the budget and fiscal programs of the State Department are under the Director of Budget and Finance while the Chief, Administrative Management Staff, GS-15, reports directly to the Deputy Under Secretary for Administration. (On a comparison basis, it would appear that the management program of the State Department would be more limited in scope than that of CIA since the majority of State Department activities are of such a nature that they can be more readily standardized than CIA's overt, covert, and semi-covert operations.) It follows then that the State fiscal and budget position was approved in grade GS-17 on the basis of the budget and fiscal program responsibilities coupled with a recognition of the position's place in the State Department organization. The Department of Commerce and the Reconstruction Finance Corporation positions appear to be more comparable on an overall program basis. However, it should be noted that the funds control responsibility is not vested in the Commerce Department position. (This, however, is not a grade controlling factor for such top level executive positions.) Both positions (RFC and Commerce), although comparable program-wise appear to rank somewhat higher than the Comptroller, CIA, from a program-mad budget standpoint. In view of the above, on an external ranking, the CIA Comptroller position would rank ahead of the comparable position in

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the State Department and somewhat below those of the RFC and Commerce Department.

d. Internal Ranking

Considering such factors as size and scope of the assigned programs, organizational location of the position as top staff adviser for the DCI on financial and budget matters, and freedom from all but policy direction from above, the position appears to rank on a par with the position of Chief, Procurement and Supply Office and other administrative Staff Office chiefs.

e. Conclusions and Recommendations

In view of the place of the CIA Comptroller's position in the CIA organization and the fact that similar staff position, having comparable programmed responsibilities, have been approved in other Federal agencies at the GS-17 level, it is recommended that the CIA Comptroller position be retained in GS-17. This would also be in alignment with the classifications of similar CIA administrative Staff Office chief positions.

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<u>Position</u>	<u>Present Grade</u>	<u>Requested Grade</u>	<u>Personnel Office Recommendation</u>
2. Deputy Comptroller	GS-16	GS-17	GS-16

## 2. Evaluation of Position of Deputy Comptroller, CIA

### a. Distinguishing Features

Since last reviewed, the position of Deputy Comptroller has changed to the extent that while it continues as a full Deputy to the Comptroller, on functions of fiscal and budgetary nature, the Chief, Organization & Methods Service (due to the highly specialized nature of the CIA Management program) reports directly to the Comptroller, only reporting to the Deputy during Comptroller's absence.

The functional responsibilities vested in the Deputy Comptroller and upon which the GS-16 classification was premised have changed only to the extent that the Technical Accounting Staff and the Program Analysis Staff, operating under his direction will furnish more direct guidance and advice to the Chiefs of the several divisions of the Comptroller's Office.

### b. Status of Position

The Deputy Comptroller serves as second in command in the Comptroller's Office sharing with the Comptroller the responsibility for planning, directing, and coordinating the Agency Budgetary, Financial and Fiscal Programs required to support the various types of Agency programs.

Guidance is furnished to the Chief, Organization and Methods Service only during the absence of the Comptroller.

### c. External Comparisons

Positions of Deputy Comptroller in other Federal agencies, it was found, normally share the full program responsibilities vested in the Comptroller. However, in other agencies, the management function alone had not been recognized at the GS-16 level, and in CIA the Management Office position has been recognized as of being of the GS-16 level, due to the uniqueness of Management problems arising in CIA.

### d. Conclusions and Recommendations

In light of the recommendation for GS-17 for the position of Comptroller, it follows that GS-16 appears appropriate for the position of Deputy Comptroller since he serves as the Comptroller during his absences (which are anticipated to be of long duration due to the Comptroller's proposed field inspection trips) and is second in command in the Office with respect to planning, directing and coordinating the budget, financial and fiscal programs of CIA, the size of which have not changed significantly since the time of the previous classification to grade GS-16 (Spring, 1952).

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<u>Position</u>	<u>Present Grade</u>	<u>Requested Grade</u>	<u>Personnel Office Recommendation</u>
3. Chief, Budget Division	GS-15	GS-16	GS-15

**3. Evaluation of the Position of Chief, Budget Division****a. Distinguishing Features**

Under general direction of the Comptroller, the Chief, Budget Division, is responsible for planning, organizing, developing and the long range planning of Agency Budgetary programs, including formulation and execution.

The Chief, Budget Division, assists the Director and the Comptroller in CIA budgetary presentations before Budget Bureau and Congressional committee officials, and advises Top Agency officials with respect to programs and projects budgetary considerations.

**b. Status of Position**

Due to increase in scope and size of CIA programs and projects the position of Chief, Budget Division was classified to the GS-15 level in May, 1951. At that time, consideration was given to the fact that the guidance furnished by the Comptroller and Deputy Comptroller was limited to that of a policy nature.

A classification review of the Budget position, Spring, 1952 resulted in re-affirming the GS-15 classification.

**c. External Comparisons**

A review of the Budget Officer positions in other Federal agencies, having programs of national significance reveals the fact that the top Budget positions are approved at the GS-15 level. Positions in other selected civilian Federal agencies, classified at GS-16, have, it was found, a dual responsibility over either the budget and finance programs or over the budget and management programs of their agencies, which are agencies having programs of national significance.

**d. Internal Ranking**

The position of Chief, Budget Division appears to rank, program-wise, subordinate to that of the Deputy Comptroller and, on a par with other GS-15 Division Chiefs, both within the Comptroller's Office and elsewhere in the Agency where they have primary responsibility for the planning and directing of a support program basic to the majority of the Agency's operating and staff activities.

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e. Conclusions and Recommendations

On both an external and internal comparison basis, the position of Chief, Budget Division, responsible for the Agency budget program appears allocable to the GS-15 level, and it is recommended that subject position be retained at that level.

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<u>Position</u>	<u>Present Grade</u>	<u>Requested Grade</u>	<u>Personnel Office Recommendation</u>
4. Chief, Finance Division	GS-15	GS-16	GS-15

4. Evaluation of the Position of Chief, Finance Division

a. Distinguishing Features

The position of Chief, Finance Division serves as responsible head of the major financial support activity of the CIA clandestine activities. In this capacity, the Chief, Finance Division is responsible for planning, organizing, and directing the broad financial programs required to support Agency covert world-wide operations; including the developing of and recommending basic funding and financial policies (subject to the approval of the Comptroller and DCI) for Agency clandestine projects; the development of policies, procedures, rules, regulations systems, financial controls in order to retain complete control of all funds used for clandestine activities for which the DCI is personally held accountable; is also held accountable for the disbursement of CIA funds for clandestine activities.

b. Status of Position

The position of Chief, Finance Division was originally approved at the GS-15 level, in May 1950. At that time, the position was under the general policy direction of the Chief, Special Support Staff. Subsequently, the Finance Division was transferred to the Comptroller's Office, where it retained its division status. Recent strengthening of the immediate Office of the Comptroller with a Technical Accounting Staff, largely devoting itself to the development of accounting systems and procedures for all Agency accounting operations, and the establishment of a Programs Analysis Staff (both of which will concentrate on clandestine activities) has somewhat weakened the overall program responsibilities originally vested in the position of Chief, Finance Division. However, for consideration is the fact that agency operations have increased in total number, involving [REDACTED] all of which have increased the financial and accounting operations and problems of the Chief, Finance Division.

c. External Comparisons

Due to the nature of the CIA clandestine activities and their resultant financial requirements, the Classification and Wage Division was unable to find any comparable Finance positions in other Federal Agencies.

d. Internal Ranking

The position of Chief, Finance Division, if ranked internally within the Agency, would rank somewhat below that of the Deputy Comptroller and on a par with other GS-15 division chiefs both within the Comptroller's

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Office and in other administration activities; for example, the Chief, Budget Division, Comptroller's Office; Chief, Purchase Division, Chief, Supply Division, Office of Procurement and Supply; etc.

e. Conclusions and Recommendations

An analysis of the position of Chief, Finance Division reveals the following:

(1) It is recognized that the day-to-day accounting and financial activities (including field activities) of the Finance Division requires the largest number of personnel of the Comptroller's Office and this total has increased considerably since May 1950.

(2) Considerable staff responsibilities (such as the development of accounting systems and procedures for clandestine activities) have been transferred organizationally and functionally in the immediate Office of the Comptroller, rather than in the Finance Division.

(3) The basic grade structure of the worker and supervisory levels within the Finance Division are indicative of a preponderant amount of routine, clerical work.

(4) The increase in amount of technical supervision received from above is apparent (with the establishment of two staffs performing staff work for clandestine activities).

In summary, it is recommended that the position of Chief, Finance Division be retained at the GS-15 level, largely on its day-to-day financial operating responsibilities which include maintaining liaison with operating officials on accounting and financial requirements of field projects supervising the financial program (required for CIA clandestine activities) establishing and maintaining financial and accounting controls for all covert activities of the Agency, etc. It is felt that the assumption of the technical accounting systems development responsibilities and the Programs analysis function by the immediate Office of the Comptroller adversely affects the consideration of this position for a GS-16 classification.

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<u>Position</u>	<u>Present Grade</u>	<u>Requested Grade</u>	<u>Personnel Office Recommendation</u>
5. Chief, Tech. Acctg. Staff	GS-15	GS-16	GS-15

## 5. Evaluation of the Position of Chief, Technical Accounting Staff

### a. Distinguishing Features

The Chief, Technical Accounting Staff, under the technical guidance of the Comptroller and Deputy Comptroller, is responsible for (1) the formulation of current and long range accounting policies and programs involving financial control, accounting and reporting of CIA vouchered and unvouchered funds; (2) directing of procedural studies and surveys for the purpose of determining appropriate accounting techniques and methods to be applied; (3) the preparation of fiscal procedural manuals including accounting, examination and reporting procedures for both vouchered and unvouchered funds; (4) the installation of fiscal and accounting systems, controls and procedures in [redacted] foreign stations, etc; (5) the conducting of inspections of all fiscal and financial activities to insure adequacy operations; and (6) personally serving in an advisory capacity as representative of the Comptroller at program policy meetings and conferences at which fiscal policy may be involved.

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### b. Status of Position

The position of Chief, Technical Accounting Staff was recognized as head of a newly activated staff, responsible for all staff work on accounting systems, procedures and reporting methods for all fiscal and financial operations of the Agency. This position was approved by the Classification and Wage Division in grade GS-15, in June of 1952.

### c. External Comparisons

In other Federal agencies, positions at the GS-15 level have the complete accounting systems, procedures and reporting development responsibility involving Federal Agency operations which required coordination with a wide segment of different types of financial institutions, state and local administrative bodies, etc. Guidance is received, on a pre-audit review basis, from the Director of Accounts, GAO and his staff. There were not found to be any GS-16 positions operating at the agency level.

The GAO GS-15 Accountant position, it was found, was a group supervisor having the responsibility for developing and/or approving the accounting systems, procedures and policies proposed, individually, for a fairly large group of independent commissions, agencies, departments, etc. The heterogeneous nature of the group of Federal activities to which the GAO GS-15 furnished accounting systems staff advice, is indicative of the nature of the type of assignments received and policy problems resolved.

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d. Internal Ranking

The Chief, Technical Accounting Staff, receiving technical and policy guidance and direction from the Comptroller and Deputy Comptroller on fiscal and financial matters (exclusive of budgetary considerations) appears to rank somewhat below the position of Deputy Comptroller. (It appears to rank on a par with the position of Chief, Finance Division in that the Chief, Technical Accounting Staff is financial staff assistant in developing basic accounting systems and procedures largely for the clandestine activities, which are serviced by the Chief, Finance Division.

e. Conclusions and Recommendations

Based on external and internal comparisons, it is recommended that the position of Chief, Technical Accounting Staff be classified to the GS-15 level.

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<u>Position</u>	<u>Present Grade</u>	<u>Requested Grade</u>	<u>Personnel Office Recommendation</u>
6. Chief, Program Analysis Staff	GS-12	GS-16	GS-14

6. Evaluation of the Position of Chief, Program Analysis Staff

a. Distinguishing Features

The Chief, Program Analysis Staff is responsible for the review of all financial statements emanating from the activities of the Agency (mainly clandestine projects and programs) and the preparation of financial program and project evaluation reports reflecting their current status as indicated from the expenditures and revenues outlined in their statements. Such reports are used by management and executive officials of the Agency in connection with their program planning and management responsibilities.

b. Status of Position

This position was formerly approved in the Budget and Management Division, Administrative and Logistics Staff, OPC, with a program analysis responsibility for OPC programs and projects. The position at that time was approved at the GS-14 level, operating under technical guidance of the Chief, Budget and Management Division, A & L Staff, OPC.

The position was organizationally transferred to the Comptroller's Office this summer, with a somewhat more restricted financial analysis responsibility, but one that has greater scope, i.e., the directing of the financial analysis of financial statements for all Agency operations. However, the majority of the financial analysis to be undertaken will still concern itself with clandestine (former OPC) activities.

c. External Comparisons There are no external comparisons of this position.

d. Internal Ranking

The position appears to be unique and within the Agency there does not appear to be positions to which it can readily be compared, with the possible exception of the position of Chief, Fiscal Division, Audit Office, in grade GS-14, who has supervision over both the GS-12 and GS-13 Accountants.

e. Conclusions and Recommendations

Based on an analysis of the work currently being undertaken, it appears that the journeyman level of the financial analyst type position in the Program Analysis Staff is of the GS-12 level. Considering such factors as the requirements of having a comprehensive professional knowledge of a wide variety of accounting principles, systems, practices, etc; and the ability to direct comprehensive analysis of financial statements in light of a wide variety of program objectives, the position appears to be correctly allocable two grades above the journeyman level of the work, that is, to the GS-14 level. It is therefore recommended that the position be retained at the GS-14 level.

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